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ABSTRACT

This report measures the inequities in school taxes on New York State residential property that result from assessment nonuniformity. The index of nonuniformity is a measure of the average percentage difference in school tax bills paid by owners of like residential properties in the same school district but in separate assessing units. Using this measure, on the average, in almost three-fifths of the 544 school districts that include parts or all or more than one municipality, homeowners as a class in one assessing unit pay in excess of 20 percent more school taxes than homeowners in another assessing unit within the same school district. The adjusted index of nonuniformity is a conservative measure of the percentage difference in school tax bills paid by owners of two homes of equal market value located in different assessing units but in the same school district. Using this measure, in almost 85 percent of the school districts that include more than one assessing unit, some homeowners in one assessing unit pay at least 100 percent more in school taxes than homeowners in another assessing unit. The report concludes that equalization rates do not now fairly apportion school tax levies and that the magnitude of school tax inequity warrants immediate action. (Author/JM)

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INDEX OF PROPERTY TAX NON-UNIFORMITY AMONG SCHOOL DISTRICTS IN NEW YORK STATE

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This staff report to members of the Governor's Advisory Panel of Consultants is a sequel to a May, 1976 Consultants' report entitled, Educational Finance and the New York State Real Property Tax: The Inescapable Relationship.

It was prepared by staff members at the New York State Board of Equalization and Assessment, with assistance from persons in the Education Study Unit of the New York State Division of the Budget, to focus upon assessment inequities among residential property taxpayers in the 544 New York State school districts which encompass more than one assessing unit.

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HUGH L. CAREY, GOVERNOR

AUGUST, 1977

EA 011 456

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PREFACE

Governor Carey's Task Force on Aid to Education, chaired by Max J. Rubin, submitted its report to the Governor in April, 1975. The first volume of the two-volume report dealt with school finance.

In order to rectify some of the problems in the current system of school finance, the Task Force urged the Governor to take a series of steps. The first step on the Task Force list was "to reform the administration of the property tax to make the basic method of providing educational revenues fairer." The Task Force called for "immediate reform of assessment practices." It also stated, "Reform of the structure and the administration of the property tax is a major part of school finance reform."

As a vehicle for carrying out its recommendations, the Task Force on Aid to Education suggested that the studies which it proposed be initiated by the Governor's Office and that "a small working party or task force (be) established by the Governor." To implement this recommendation, Governor Carey sought and received a grant from the Ford Foundation. To guide the Budget staff unit established to coordinate these studies, the Governor appointed a six-member panel of school finance specialists. Their names and positions at the time of appointment are as follows: Dr. Donna Shalala, Associate Professor of Politics and Education, Teachers College, Columbia University as Chairwoman*; Dr. John Callahan, Director of the Legislators' Education Action Project, National Conference of State Legislatures; Dr. Alan K. Campbell, Dean of the Maxwell School of Citizenship and Public Affairs, Syracuse University**; Dr. Walter I. Garms, Professor at the College of Education, University of Rochester; Dr. Dick Netzer, Dean of the Graduate School of Public Administration, New York University; and Dr. Allan Odden, Director of the Education Finance Center, Education Commission of the States.

A May 1976 report presented to the Governor by the Advisory Panel of Consultants, Educational Finance and the New York State Real Property Tax -- The Inescapable Relationship, outlined the importance of the property tax in school finances, and discussed some of the shortcomings of current assessment procedures and projected shifts in tax burdens that would result from statewide adoption of full value assessments. This second report contains measurements of the impact of inequitable assessments on school tax bills.

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OVERVIEW AND SUMMARY

School districts in New York State do not prepare their own assessment rolls for the levying of school taxes. Instead, they apply their levies against the assessment rolls prepared by towns, villages and cities, which for the sake of brevity are often referred to as "assessing units."

It has long been recognized that there exists a serious lack of uniformity in assessments -- both within and among assessing units -- due primarily to a resource scarcity and the nonenforcement of New York State's statutory market value standard. The range in tax inequities among individual properties within assessing units resulting from this non-uniformity has long been documented by the New York State Board of Equalization and Assessment, and it continues to be a subject of grave concern to those involved in the administration of the real property tax.

Until now, however, there has been no attempt to quantify the resulting school tax inequities in the 544 school districts which encompass all or parts of more than one city or town. These districts must rely on assessment rolls prepared by more than one assessing unit, most of which assess at a non-uniform standard which is less than full value.

The accompanying report attempts to measure, on two levels, the inequities in school taxes on residential property that results from assessment non-uniformity.

The two measures of inequity are described below.

Index of Non-Uniformity

An index of non-uniformity, as used in this report, is defined as a measure of the average percentage difference in school tax bills paid by the owners of like residential properties in the same school district, but in separate assessing units.

The study finds that, on the average, in almost three-fifths of the 544 school districts that include parts or all of more than one assessing unit, homeowners as a class in one assessing unit pay in excess of 20 percent more school taxes than homeowners in another assessing unit within the same school district. This difference exceeds 60 percent in approximately one-sixth of the school districts.

Adjusted Index of Non-Uniformity

The adjusted index on non-uniformity is a conservative measure of the percentage difference in school tax bills paid by owners of two homes of equal market value which are located in different assessing units, but contained in the same school district. The index shows the extent to which one home is assessed considerably above the average ratio of assessed to market value for residences in its assessing unit and the other is assessed considerably below the average ratio of assessed to market value for residences in its assessing unit. This adjusted index is an attempt to measure the disparity in tax bills that results from inequitable residential assessments within each assessing unit, compounded by the unequal distribution of school tax levies among the residential classes in different assessing units contained in the same school district.

The study finds, that in almost 85 percent of the school districts that include more than one assessing unit, some homeowners in one assessing unit pay at least 100 percent more in school taxes than homeowners in another assessing unit. In other words, in 453 of the State's 544 school districts that included more than one assessing unit, school taxes on houses of equal value can vary by more than 100 percent.

Conclusions

The study concludes that:

- Equalization rates, as they are now constituted by statute, usually do not fairly apportion school tax levies among residential property classes in separate assessing units included in the same school district.

- The magnitude of school tax inequity among individual residential properties in separate assessing units included in the same school district is alarmingly high -- so high, in fact, as to warrant immediate action to reduce the inequities.

INDEX OF NON-UNIFORMITY

The Importance of Assessment Discrimination

In recent years, the interaction of economic and social forces on the demand for, and the cost of, state and local government services has resulted in increasing dissatisfaction with the real property tax. The major social and economic forces at work are i) general inflation; ii) rapidly increasing demand for new types of state and local governmental services, such as medicaid and aid to dependent children; and iii) rapid increases in real property values in rural and outlying areas, as compared to cities and older suburbs.

The net effect of the interaction of these forces has been a continuous shifting of the tax burden accompanied by a general upward movement of the amount of that burden.

The May 1976 report presented to the Governor, Educational Finance and the New York State Real Property Tax -- The Inescapable Relationship, demonstrated that "unfortunately, despite its evident fiscal importance and the efficiency of its levy, collection and enforcement, the real property tax has been and continues to be weakened by the gross inequities associated with assessment administration." Neglect of assessment supervision has left New York State with one of the worst records in the nation for assessment equity, worse than all other states except Virginia, Mississippi, Massachusetts, and Louisiana. For example, the 1976 report concluded that "the status quo of residential assessment in most municipalities does not differ significantly in accuracy from what might be obtained by lottery."

One problem is non-uniformity: at present there is no uniform pattern of assessment of residential relative to other classes of property within differing assessing units. In most school districts which are located in portions of two or more assessing units, the owners of property with the same market value have widely varying tax bills. In the search for equity, there has emerged a recognition that the determination of full value is a necessary prerequisite to the application of any standard of assessment. Use of something other than a full value standard has been attempted in several states with limited success, and use of class assessment has produced minor disasters.

There exists in New York State an almost universal inability of local assessors to keep up with changing real estate values. It has long been recognized that one of the major weaknesses of New York's property tax system is that assessors do not have the qualifications or background required for their jobs; nor do the localities provide them with adequate resources. As the pace of changes in values has increased, the inequity in assessments has become more dramatic, and the rising level of tax burdens have been apportioned even more unfairly.

The May 1976 report of the Advisory Panel of Consultants demonstrated that a shift to equitable assessments throughout the State would not shift as much of the school tax burden from other classes of property to the residential class as had once been thought. Specifically, the first report found that if all property were assessed uniformly:

- Residential taxes would increase more than 10 percent in 23.7 percent of all municipalities in the State and that 40.8 percent of all parcels outside New York City would be affected.

- Less than a third of the New York State population outside New York City lives where these large increases in the taxes of owner-occupied residential property would result.

- Most of the dollar shifting in the owner-occupied residential class would occur from correcting inequities of assessments within the class rather than from correcting the inequities among the residential, commercial and industrial classes.

It is this third finding -- that most of the dollar shift in the owner-occupied residential class results from the correction of intra-class inequity -- that will be explored in this second report.

The tax inequities among residential properties inherent under non-uniform assessments within an assessing unit, however, are magnified by the levying of taxes by school districts which include more than one assessing unit. Currently, of the 713 school districts that levy property taxes in New York, 544 encompass parts or all of more than one town or city.

School districts do not prepare their own assessment rolls. Instead they use the rolls prepared by the towns and cities (assessing units) which fall within their taxing jurisdiction. An equalization rate established by the State, used to determine the full value of all the property in each assessing unit, is used to determine the full value of portions of the property located within each school district. The tax levy is then apportioned among the various portions of assessing units in proportion to their ratio of the total full value of all the property in the entire district.

However, while this system provides for some equalization among assessing unit aggregates, it also may increase the existing tax inequities among residential properties in different assessing units in the same school district. This magnification of inequities results because the equalization rate reflects the average ratio of assessed to market value for all property within an assessing unit. The rate does not necessarily reflect the accurate average ratio of assessed to market value of different classes of property in that assessing unit, because most assessing units generally assess residential properties at a different percentage of market value than apartment, commercial and industrial properties.

When school and county tax levies are apportioned by use of equalization rates among various assessing units that make up the taxing jurisdictions, the burdens may not fall equally on parcels of the same class within different assessing units. In the case of joint school districts*, further inequity may result due to the wide variation in assessment practices.

For instance, assume that a school district encompasses all of Town A and Town B, that both towns have the same full value, and that both towns have equalization rates (the average ratio of assessed to market value for all property) of 50 percent. However, in Town A the average ratio of assessed to market value for residential property is 40 percent, and in Town B it is 30 percent. While the equalization rate will result in each town's property owners paying one half of the school tax levy, the residential taxpayers in Town A will have to pay at a higher effective full value tax rate than the residential taxpayers in Town B.

* A joint school district is one in which the geographic area covers more than one assessing unit.

If, however, only the portion of Town B containing residential property in the above example falls in the school district, the application of the 50 percent equalization rate to that portion will understate the portion's full value; and therefore, the portion's tax share. In this instance, an unfair transfer of tax burden will occur to all property in Town A. This inequity will further widen the gap between tax bills for like residential properties when they are compared across town lines within the district.

Finally, intra-class inequities existing within each of the assessing units, due to lack of assessment uniformity, add another major increment to the tax bill gap mentioned above. When all effects have been accounted for, two such tax bills may differ by a surprisingly large amount, as shall be seen later.

This report attempts to quantify the effects of intra-class inequities by developing an index to measure the level of tax inequity that results from widely varying assessments on residential properties within assessing units included in the same school districts. Although this report deals only with school taxes, it must be noted that its findings are generally applicable to any levies by jurisdictions that include more than one assessing unit -- i.e., counties and special districts.

Development of an Index to Measure Assessment Non-Uniformity

In order to evaluate the impact of the non-uniformity that exists on present rolls, some measure of non-uniformity is necessary. Such a measure is also required to monitor the results of efforts to improve the quality of assessments.

The measures developed for this report are referred to as the index of non-uniformity and the adjusted index of non-uniformity.

The index before adjustment represents the percent difference in tax bills between two hypothetical residential parcels of like actual valuation, but situated in different assessing units within the same joint school district. Each hypothetical parcel is assessed at the average for residential property within their respective assessing unit. Where portions of more than two assessing units fall within the school district, the percent difference is computed between the highest and lowest tax bills of those computed for that district.

The adjusted index increases the difference between the highest and lowest tax bill in the district for the chosen constant actual valuation in different assessing units. An amount equal to one standard deviation in estimated dispersion from the average residential level of assessment is used to adjust the highest bill upward and the lowest bill downward in order to simulate the added effect of assessing unit intra-class non-uniformity of assessment.*

Index Before Adjustment:

A common standard of full value measurement for the school district is needed to compute the tax bills for different assessing units, while estimates of average residential ratios of assessed to market value, and estimates of intra-class dispersion are required to develop the percent differences.

State equalization rates provide the common standard of full value across the school district, while the estimated class ratios and the sales and appraisal data from a State Board of Equalization and Assessment market value survey provide the residential average level of assessment and the measure of intra-class dispersion, respectively.

The index is based on sales and appraisals included in the Board's 1973 market value survey and on tax levies for the 1975-76 school fiscal year. It is computed as follows:

1. Calculate the tax bill on a residence with a chosen constant market value for each assessing unit included within the school district as follows:

   Multiply the given market value by the average residential market value ratio estimated from the Board's 1973 market value survey and divide the result by the municipal market value ratio derived from the same survey. The result is the effective full value at which the house is taxed based on the equalization rate, as opposed

* A more detailed explanation of the adjusted index is found on pages 9 to 12, including an explanation of the value of one standard deviation in a normal distribution.

8.

to the actual market value at which the house would be appraised. To determine the school district's tax bill, multiply the effective full value by the full value tax rate* for the school district.

(Both the market value ratio for the residential class and for the municipality are estimates for the entire municipality rather than the portion included in a particular school district. Thus, the indicated tax bills may not be as reliable estimates as could be obtained from surveys of the portions of assessment rolls actually included within the school district.)

2. Calculate the difference between the highest tax bill and the lowest tax bill of the residences at a given market value in school district assessing units for which the tax bills were computed above.

3. Divide the difference obtained in 2 above, by the lowest tax bill obtained in 1 above, and move the decimal two digits to the right.

So, for instance, in a school district that includes Towns A and B, there may be two houses, one in each town, with market values of $30,000. In Town A the tax bill may be $600, and in Town B the tax bill may be $450. The difference in step 2 would be $600 - $450 = $150. In Step 3 $150 is divided by $450 resluting in an index of .3333. This means that in Town A the average homeowner would be paying 33.33 percent more school taxes than in Town B.

The following table shows the distribution, according to this unadjusted index of the 544 school districts which include portions of more than one assessing unit.

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* The full value tax rate for the district is computed by dividing the amount of the property tax levy for the district by the sum of the full values of each portion of a municipality included in the district. The full value of each portion of a municipality is determined by dividing its assessed value by the market value ratio for the entire municipality derived from the Board's 1973 Survey. Unless the assessing unit's equalization rate is 100 percent -- which is very rare -- the full value tax rate is a theoretical tool used to compare tax rates. The actual tax rate is computed from total taxable assessed value for the portion of an assessing unit included within a school district and the total amount of the school tax to be distributed among the unit's property owners.

TABLE 1

Distribution of School Districts
According to Index of Non-Uniformity

Index	Number	Percent of Total	Cumulative Number	Cumulative Percent
0.05 - 20.04	219	40.26%	219	40.26%
20.05 - 40.04	159	29.23	378	69.49
40.05 - 60.04	75	13.79	453	83.28
60.05 - 80.04	39	7.17	492	90.45
80.05 - 100.04	15	2.76	507	93.21
100.05 or more*	37	6.80	544	100.00
TOTAL	544	100.00%#	544	100.00%

* The largest index is 340.8.
\# Total does not add to 100.00% due to rounding.

Table 1 indicates, that on the average, in almost three-fifths of the school districts, homeowners in one assessing unit probably pay more than 20 percent in school taxes than homeowners in another assessing unit. This difference exceeds 60 percent in approximately one-sixth of the school districts.

Adjusted Index of Non-Uniformity:

If ratios of assessed to market value vary widely, the effects on individual homeowners can be greatly understated by comparing only the average residential ratios from the two towns, as was done in the unadjusted index. Therefore, we have developed an "adjusted" index to demonstrate the possible tax inequities associated with this dispersion. Specifically, the adjusted index shows the percentage difference in school tax bills paid by two residences of equal market value in the same school district, one assessed considerably higher than its assessing unit average residential level in a town whose homeowners pay a heavier share of the school tax burden, and one assessed considerably lower than its assessing unit average residential level in a town whose homeowners pay the smaller share of the school tax burden.

10.

The adjustment to the index is based on a common statistical measure of dispersion, the standard deviation. It represents a standard dispersion from the average ratio for the class and is stated in the same units.

Referring to the example used in the unadjusted index, the average residential class ratio in Town A was found to be 40 percent, which means, inevitably, some residences will be assessed at ratios to market value greater than 40 percent while some will be at less than 40 percent. The average ratio plus and minus one standard deviation indicates a range of ratios within which approximately 68 percent of the individual residential parcel ratios of assessed to market value should fall. So, if the standard deviation for Town A is 20, 34 percent of the residential assessments would fall between 40 and 60 percent of market value and 34 percent would fall between 20 and 40 percent of market value. This implies that 16 percent of the residences may be assessed at ratios greater than 60 percent of market value and 16 percent at a ratio less than 20 percent.

Similarly, in Town B where the average ratio of assessed to market value for residential properties was found to be 30 percent, and we assume that the standard deviation is 15, this means the ratio of assessed to market value for approximately 34 percent of residences would fall between 30 and 45 percent of market value and approximately 34 percent would fall between 15 and 30 percent of market value.

Since this adjusted index is an attempt to measure the differences in individual tax bills between residences at the higher end of the sample in Town A (which has already been identified in the unadjusted index as having a higher average residential tax burden) and at the lower end of the sample in Town B, the assessments on the two hypothetical residences being compared have been set at a ratio equal to one standard deviation from the <u>average</u> ratio of assessed to market value for residences in each assessing unit.

Therefore, continuing the example, a residence with a market value of $30,000 in Town A, whose <u>average</u> residential ratio is 40 percent and whose standard deviation is 20, would be assessed at $18,000 ($30,000 x (.40 + .20)). The similar residence with a market value of $30,000 in Town B, whose average residential ratio is 30 percent and whose standard deviation is 15, would be assessed at $4,500 ($30,000 x (.30 - .15)).

The adjusted index is computed as follows:

1. Identify the portion of the school district with the highest tax bill on residences (Town A in the example).

2. Compute the tax bill on residence of a given market value which is assessed at a ratio equal to the ratio of the residential class plus one standard deviation (Town A in the example).

3. Identify the portion of the school district with the lowest tax bill on residences (Town B in the example).

4. Compute the tax bill on a residence of a given market value which is assessed at a ratio equal to the ratio of the residential class minus one standard deviation (Town B in the example).

5. Divide the difference between the tax bills obtained in 2. and 4. above, by the tax bill obtained in 4.

The following table shows the distribution of the 544 school districts which include portions of more than one town according to this adjusted index.

TABLE 2

Distribution of School Districts
According to Adjusted Index of Non-Uniformity

Index	Number	Percent of Total	Cumulative Number	Cumulative Percent of Total
0.05 - 100.04	91	16.73%	91	16.73%
100.05 - 200.04	225	41.36	316	58.09
200.05 - 400.04	148	27.21	464	85.30
400.05 - 600.04	41	7.54	505	92.84
600.05 - 800.04	26	4.78	531	97.62
800.05 - 1,000.04	4	0.74	535	98.36
1,000.05 or more	9	1.65	544	100.00
TOTAL	544	100.00%#	544	100.00%

Total does not add to 100.00% due to rounding.

Table 2 indicates that in almost 85 percent of the school districts that include more than one assessing unit, some homeowners in one assessing unit pay at least 100 percent more in school taxes on residences than homeowners in another assessing unit. (This is a relatively conservative statement because the assessments used in the adjusted index are set at one standard deviation above or below the average ratio of assessed to market value. The range can therefore be considerably greater, since some residences are assessed at ratios higher and lower than one standard deviation in both assessing units). In other words, in 453 of the State's 544 school districts that include more than one assessing unit, school taxes on houses of equal value in different assessing units may vary by more than 100 percent.

Summary

The existing levels of inequity described above appear even more alarming when the existence of further, yet unmeasured, components of inequity are considered.

Property in residential class, relative to other classes, is usually assessed at a significantly different average percentage of market value within each assessing unit. The application of an equalization rate representing the average level of assessment of all property in the assessing unit usually will result in an erroneous estimate of full value for the portion of the assessing unit within a given school district. In order for this not to be the case, the property falling within the portion would have to coincidentally have the same average ratio as the assessing unit as a whole.

Therefore, the equalization rate, as it is now structured in statute, cannot fairly apportion school tax levies among residential property classes in separate assessing units or portions of assessing units included in the same school district.

Another element of unknown variation is that added by sampling errors associated with market value surveys conducted to establish equalization rates. The more serious the inequities on the assessment rolls, the greater the probability is of this type of error being large.

When these considerations are added to the inter-jurisdictional and intra-class inequities demonstrated by the two indexes presented in ths report, the magnitude of the problem is clarified.

These serious inequities in the administration of the property tax document a compelling need for a comprehensive State program to improve the quality of local assessment rolls, if fiscal requirements of schools in New York State are to continue to be based on the property tax. Such improvements may tend to reduce taxpayer resentment of school taxes and increase public confidence in the State's local government tax structure.

APPENDIX

DISTRICT-BY-DISTRICT COMPUTER RUN SHOWING 544 NEW YORK STATE SCHOOL DISTRICTS LOCATED IN TWO OR MORE ASSESSING JURISDICTIONS.

Explanation of Computer Run Columns

In the following computer run, the column headings have the meanings indicated below:

Column Heading	Definition
School Code	Code number assigned to school districts by State Board of Equalization and Assessment. The first two digits of the code indicate a county (i.e., all 01 districts are located in Albany County).
School Name	Popular School District Name.
School District Full Value Tax Rate	The full value tax rate for the district is computed by dividing the amount of the property tax levy for the district by the sum of the full values of each portion of a municipality included in the district. The full value of each portion of a municipality is determined by dividing its assessed value by the market value ratio for the entire municipality derived from the SBEA's 1973 survey.
Number of Assessing Jurisdictions	The total number of portions of cities or towns included within the school district.
Index of Non-Uniformity (expressed as a percentage of the average difference in tax bills between residences of equal value in different assessing units. For instance, the index of non-uniformity for the Ravena-Coeyman on page one indicates that on the <u>average</u>, homeowners in one town within the school district are paying 38.44 percent more in school taxes than the owners of property of equal value in another town in the district).	This index is based on sales and appraisals included in the Board's 1973 market value survey and tax levies for school fiscal years ending in 1976. It is computed as follows: 1. Calculate the tax bill on a residence with a given market value in each assessing unit included within the school district as follows: Multiply the given market value by the market value ratio for residences derived from the Board's 1973 market value survey and divide the result by the

Column Heading	Definition
Index of Non-Uniformity (continued)	municipal market value ratio derived from the same survey. This result is the effective full value of the house. Multiply the effective full value by the full value tax rate for the school district. Both the market value ratio for the residential class and for the municipality are estimates for the entire municipality rather than the portion included in a particular school district. For this reason, the indicated tax bills may not be as reliable estimates as could be obtained from surveys of portions of assessment rolls included within school districts. The current market value survey model does not provide the level of information necessary to derive market value ratios for portions of localities included in school districts. 2. Calculate the difference between the highest and lowest tax bill. 3. Divide the difference obtained in 2. above, by the lowest tax bill obtained in 1. above.
Index of Non-Uniformity - Adjusted (expressed as a percentage to show the range in tax bills on houses of equal value which are located in different assessing units, but are in the same school district. For instance, the adjusted index of non-uniformity for Ravena-Coeymans on page one indicates that the tax bill for the most overassessed residence selected for the model within the assessing unit portion where homeowners have the highest tax burden is assessed 310.59 percent more	The adjusted index is computed as follows: 1. Identify the portion of the school district with the highest tax bill on residences. 2. Compute the tax bill on a residence of a given market value which is assessed at a ratio equal to the ratio of the residential class plus one standard deviation. 3. Identify the portion of the school district with the lowest tax bill on residences. 4. Compute the tax bill on a

Column Heading	Definition
Index of Non-Uniformity - Adjusted (continued)	
than the most under-assessed residence selected for the model in the assessing unit where home-owners have the lowest tax burden even though the two residences have the same market value).	residence of a given market value which is assessed at a ratio equal to the ratio of the residential class minus one standard deviation. 5. Divide the difference between the tax bills obtained in 2. and 4. above, by the tax bill obtained in 4.

ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION
Based on 1975-76 Unauditied School Levies and 1975 Equalization Rate Data

School District Code	School District Name	School District Full Value Tax Rate	Number of Assessing Jurisdictions	Index of Non-Uniformity*	Index of Non-Uniformity Adjusted**
011800	WATERVLIET	15.39	2	.22	156.80
012001	BERNE-KNOX-W.	13.83	7	26.82	236.36
012206	BETHLEHEM	23.59	2	.76	379.39
012402	RAVENA COEYMAN	16.25	4	38.44	310.59
012601	SOUTH COLONIE	19.57	3	1.84	133.11
013002	GUILDERLAND	22.78	4	12.40	627.04
013403	VOORHEESVILLE	13.11	3	11.56	460.92
022001	ALFRED-ALMOND	16.34	6	30.07	253.13
022801	BELMONT	14.53	6	23.29	128.57
023001	ANDOVER	14.74	6	117.12	600.95
023201	ANGELICA	14.24	5	75.74	666.67
023401	BELFAST	14.97	5	75.52	659.55
023601	BOLIVAR	14.89	4	21.03	551.79
024002	CANASERAGA	16.98	6	24.44	196.58
024801	CUBA	15.92	8	32.79	186.14
025001	FRIENDSHIP	16.96	4	19.85	155.58
025801	FILLMORE	13.23	8	55.73	537.97
026001	WHITESVILLE	10.34	3	28.52	220.50
026401	RUSHFORD	15.79	7	30.45	600.00
026601	SCIO	14.90	9	36.30	214.63

*The relationship between the most favorable and least favorable portion expressed as a percentage.
**Estimated dispersion in the coefficient of variation on the sample parcels restricted to 75%.

ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

BASED ON 1975-76 UNAUDITED SCHOOL LEVIES
AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	SCHOOL NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
027C01	WELLSVILLE	14.61	6	31.44	149.27
027601	RICHBURG	21.47	5	23.61	729.57
03320C	CSD BINGHAMTON	20.52	2	19.64	104.17
032C01	CHENANGO FORKS	17.36	6	8.96	114.53
032601	HARPURSVILLE	16.13	8	29.82	169.62
032801	SUSQUEHANNA VA	18.63	5	11.81	169.52
033C01	DICKINSON 1	21.92	5	3.74	83.03
033801	MAINE-ENDWELL	17.18	5	49.74	124.11
034201	DEPOSIT	12.42	4	65.23	251.27
034401	WHITNEY POINT	13.16	11	39.07	745.65
034601	UNION-ENDICOTT	19.92	2	10.32	71.28
034602	JOHNSON CITY	19.36	4	18.49	92.29
034801	VESTAL	20.33	3	7.16	54.71
035001	WINDSOR	15.63	4	4.62	141.54
041200	OLEAN	21.36	3	6.59	109.51
041600	SALAMANCA	18.59	6	56.22	379.39
042001	ALLEGANY	11.90	5	36.78	171.43
042204	WEST VALLEY	17.97	6	24.18	99.13
042401	LIMESTONE	17.36	2	5.47	109.78
043601	ELLICOTTVILLE 1	14.16	6	44.37	196.00

*INDEX OF NON-UNIFORMITY IS THE RELATIONSHIP BETWEEN THE MOST FAVORABLE AND LEAST FAVORABLE PORTION EXPRESSED AS A PERCENTAGE.
**ESTIMATED DISPERSION IS THE COEFFICIENT OF VARIATION ON THE SAMPLE PARCELS RESTRICTED TO 75%.

ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

BASED ON 1975-76 UNAUDITED SCHOOL LEVIES
AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
044001	FRANKLINVILLE 1	20.64	6	44.37	196.56
044601	HINSDALE	18.68	5	36.83	167.30
045401	LITTLE VALLEY 1	14.57	4	56.11	376.92
046401	CATTARAUGUS	17.25	8	67.49	433.33
047201	GOWANDA	15.14	6	17.95	94.17
047401	PORTVILLE	17.69	5	9.37	106.65
047601	RANDOLPH	15.41	9	205.34	367.61
048401	YORKSHIRE-PION	16.79	12	39.90	257.78
050100	AUBURN	21.28	4	17.89	94.16
052201	WEEDSPORT	16.82	6	30.44	124.66
052401	CATO-MERIDIAN	12.38	9	21.80	176.11
053001	SOUTHERN CAYUG	17.59	7	44.44	136.31
053801	PORT BYRON	15.01	6	103.89	351.85
054201	MORAVIA	13.83	8	44.57	137.01
055401	UNION SPRINGS	18.79	5	19.74	111.09
060300	DUNKIRK	14.42	3	14.01	74.93
060800	JAMESTOWN	19.18	5	15.03	117.14
062201	SOUTHWESTERN	16.96	3	6.20	102.41
062401	FREWSBURG	16.08	5	14.29	139.06
062601	CASSADAGA VALL	16.82	9	119.49	310.50

*INDEX OF NON-UNIFORMITY IS THE RELATIONSHIP BETWEEN THE MOST FAVORABLE AND LEAST FAVORABLE PORTION EXPRESSED AS A PERCENTAGE.
**ESTIMATED DISPERSION IS THE COEFFICIENT OF VARIATION ON THE SAMPLE PARCELS RESTRICTED TO 75%.

23.

ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

BASED ON 1975-76 UNAUDITED SCHOOL LEVIES
AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
062801	MAYVILLE	14.93	5	15.87	123.21
062802	CHAUTAUQUA	17.21	2	7.02	151.32
063001	PINE VALLEY	19.76	9	119.49	310.66
063201	CLYMER	16.61	5	127.17	321.91
063601	BEMUS POINT	19.52	3	1.19	93.15
063801	FALCONER	19.40	5	42.16	249.94
064601	SILVER CREEK	13.33	3	25.21	152.89
064603	FORESTVILLE	16.35	5	75.41	227.23
064801	PANAMA	17.88	5	25.45	239.39
065801	FREDONIA	19.02	5	75.60	226.81
066001	BROCTON	15.58	3	15.90	123.61
066601	SHERMAN	16.87	8	127.13	321.45
067201	WESTFIELD	14.85	3	10.61	118.85
070400	ELMIRA	19.32	10	19.51	264.01
073401	HORSEHEADS	16.09	7	15.22	141.66
073402	ELMIRA HEIGHTS	17.22	3	8.94	70.18
081100	NORWICH	18.68	11	92.57	309.30
082001	AFTON	11.38	5	29.94	169.12
082201	BAINBRIDGE-GU.	15.83	10	34.63	172.24
083001	GREENE	15.26	8	42.56	155.05

*INDEX OF NON-UNIFORMITY IS THE RELATIONSHIP BETWEEN THE MOST FAVORABLE AND LEAST FAVORABLE PORTION EXPRESSED AS A PERCENTAGE.
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ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

BASED ON 1975-76 UNAUDITED SCHOOL LEVIES
AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
083201	MOUNT UPTON	13.20	4	26.70	156.41
083801	NEW BERLIN	12.81	7	68.04	252.20
083802	S. NEW BERLIN	15.76	5	67.86	251.99
084401	GEORGETOWN	13.51	10	78.26	389.34
084601	OXFORD	10.47	7	82.09	301.61
085601	SHERBURNE-EARL	17.91	11	63.10	344.95
092201	AUSABLE VALLEY	19.28	9	27.95	237.69
092401	BEEKMANTOWN	16.90	4	13.38	116.97
092801	NORTHEASTERN	11.97	4	13.31	117.60
093001	CHAZY	11.51	3	12.58	105.80
093401	DANNEMORA	14.67	2	.22	104.36
093601	NORTHERN ADIRO	12.12	9	47.09	183.05
094001	PERU	11.85	6	13.89	187.28
094401	SARANAC	15.57	6	14.08	184.58
100600	HUDSON	17.12	7	43.17	185.27
102801	COPAKE-TACONIC	11.81	10	27.25	239.01
103602	GERMANTOWN	11.67	6	19.61	569.67
103801	CHATHAM	12.77	6	28.82	421.85
104401	KINDERHOOK	14.01	7	41.18	239.05
104801	NEW LEBANON	12.63	5	8.63	301.69

*INDEX OF NON-UNIFORMITY IS THE RELATIONSHIP BETWEEN THE MOST FAVORABLE AND LEAST FAVORABLE PORTION EXPRESSED AS A PERCENTAGE.
**ESTIMATED DISPERSION IS THE COEFFICIENT OF VARIATION ON THE SAMPLE PARCELS RESTRICTED TO 75%.

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ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

BASED ON 1975-76 UNAUDITED SCHOOL LEVIES
AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
110200	CORTLAND	15.73	6	37.56	238.18
112601	CINCINNATUS	9.91	14	93.17	279.07
112804	MCGRAW	11.54	7	34.68	225.25
113001	HOMER	12.39	11	40.00	275.90
113401	MARATHON	11.33	10	39.05	749.10
122002	ANDES	12.57	5	96.19	582.46
122401	DOWNSVILLE	9.13	6	283.33	1113.89
122601	CHARLOTTE VALL	12.52	7	67.47	349.28
122801	DELHI	11.19	6	63.10	172.44
123201	FRANKLIN	19.13	6	45.29	259.76
123606	HANCOCK	6.20	3	96.00	321.52
124601	MARGARETVILLE	13.17	8	96.05	584.87
124801	GRAND GORGE	17.65	4	102.86	376.83
124802	ROXBURY	13.26	2	29.00	390.00
125001	SIDNEY	17.82	5	10.04	163.31
125201	STAMFORD	14.67	6	143.26	502.19
125202	S. KORTRIGHT	13.49	6	63.21	171.99
125601	WALTON	12.04	6	69.83	259.33
130200	BEACON	19.21	3	16.16	103.86
132602	DOVER	19.39	4	16.61	147.04

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ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

BASED ON 1975-76 UNAUDITED SCHOOL LEVIES
AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
133201	HYDE PARK	19.22	5	36.26	157.47
133801	NORTHEAST	19.05	6	22.15	155.12
134001	PAWLING	17.34	5	30.00	134.93
134201	PINE PLAINS	15.99	9	44.15	597.35
134601	ARLINGTON	23.44	9	39.82	157.98
134801	RED HOOK	15.70	5	18.98	479.39
135001	RHINEBECK	16.04	6	11.97	129.23
135601	WAPPINGERS	20.16	7	20.43	121.70
135801	MILLBROOK	16.05	6	51.05	183.93
142001	ALDEN	13.12	6	15.59	104.38
142203	WILLIAMSVILLE	19.41	3	6.44	56.82
142207	SWEET HOME	20.65	2	15.19	109.29
142401	E. AURORA	16.84	3	13.41	111.23
143007	DEPEW	16.02	2	.44	61.36
143009	CHEEK-SLOAN	11.18	2	3.43	64.90
143201	CLARENCE	17.18	4	13.47	88.06
143801	SPRINGVILLE	13.98	9	34.17	129.62
144001	EDEN	14.72	5	13.29	119.28
144201	IROQUOIS	14.56	6	25.53	163.43
144401	EVANS-BRANT LS	16.31	3	18.08	139.27

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ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

BASED ON 1975-76 UNAUDITED SCHOOL LEVIES
AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
144801	HAMBURG	16.91	4	8.48	71.97
144804	FRONTIER	13.50	2	1.01	58.23
145001	HOLLAND	17.21	8	13.53	141.06
145201	LANCASTER	14.38	3	2.36	57.36
145601	AKRON	10.82	7	24.11	112.38
145801	NORTH COLLINS 1	11.99	6	30.89	159.61
146001	ORCHARD PARK	14.70	6	8.86	64.66
146801	WEST SENECA	10.82	4	10.97	83.97
152203	CROWN POINT	9.02	3	151.33	1300.00
152401	ELIZABETHTOWN 1	13.79	4	16.02	141.43
153001	KEENE	11.03	2	16.12	189.89
153401	MINERVA	16.47	2	19.29	301.29
153601	MORIAH	18.47	3	150.86	1286.21
154002	LAKE PLACID	15.31	2	22.47	188.21
154601	SCHROON LAKE	11.75	3	9.01	223.64
154801	TICONDEROGA	9.54	2	15.44	593.85
155001	WESTPORT	16.49	5	126.09	1067.31
155201	WILLSBORO	13.85	5	22.98	209.42
162001	TUPPER LAKE	13.89	3	108.13	599.07
163401	CHATEAUGAY	14.36	5	68.64	445.52

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ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

BASED ON 1975-76 UNAUDITED SCHOOL LEVIES
AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
164201	SALMON RIVER 1	17.42	5	21.51	149.57
164601	SARANAC LAKE	11.35	7	58.45	349.80
164801	MALONE	14.13	9	66.12	423.29
165001	BRUSHTON-MOIRA	10.51	6	35.53	299.08
165401	ST REGIS FALLS	10.39	5	107.63	362.33
170500	GLOVERSVILLE SD	13.38	5	37.19	403.59
170800	JOHNSTOWN	11.23	5	49.79	239.55
172201	BROADALBIN	13.94	8	31.21	366.95
172401	WHEELERVILLE	10.91	2	4.23	152.10
173001	MAYFIELD	8.94	4	10.44	202.19
173201	NORTHVILLE	12.53	6	68.23	1040.58
173401	OPPENHEIM-EPHR	9.61	5	98.77	711.94
173601	PERTH	12.74	6	11.27	156.63
173801	STRATFORD	10.64	4	99.44	714.86
180200	BATAVIA	20.27	3	3.45	71.04
182202	ALEXANDER	16.04	7	19.63	141.67
183001	BYRON-BERGEN	18.29	9	45.75	165.71
183401	ELBA	14.66	5	11.28	91.13
183601	LE ROY	11.93	5	13.35	93.81
183801	OAKFIELD-ALABA	15.28	6	16.33	97.30

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ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

BASED ON 1975-76 UNAUDITED SCHOOL LEVIES
AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
184001	PAVILION	11.72	9	46.18	245.19
184202	PEMBROKE	19.57	4	12.55	147.20
192401	CAIRO-DURHAM	10.65	8	41.38	172.13
192601	CATSKILL	13.31	3	7.84	101.34
192801	COXSACKIE-ATHE	13.23	4	17.73	161.31
193201	GREENVILLE	12.21	11	57.25	349.61
193601	HUNTER-TANNERS	10.70	3	15.31	169.18
194601	WINDHAM-ASHLAN	9.48	6	47.92	212.90
203201	LONG LAKE	13.32	2	4.61	391.89
203202	LONG LAKE 2	5.39	2	4.55	391.67
203601	WELLS	13.82	4	47.54	881.58
210900	LITTLE FALLS SD	12.61	7	32.30	175.14
212402	W. CANADA VALL	12.69	7	85.00	272.55
212602	FRANKFORT-SCHU	17.30	2	29.92	160.43
212801	ILION 1	15.70	4	29.77	161.32
212802	MOHAWK 2	12.19	4	8.26	104.44
213001	HERKIMER	14.88	2	16.33	132.39
213602	OWLGEVILLE	13.02	4	83.71	616.48
213803	POLAND	11.03	8	54.98	291.12
215001	VAN HORNESVILL	15.31	8	26.76	193.31

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ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
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SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
215401	TOWN OF WEBB	9.55	2	8.09	173.56
215601	BRIDGEWATER	15.36	11	73.02	469.64
221803	WATERTOWN	15.39	5	23.13	163.16
222001	S. JEFFERSON	18.79	10	69.11	436.51
222202	ALEXANDRIA BAY	11.76	4	23.84	244.97
222401	INDIAN RIVER	17.58	8	30.04	304.33
222601	GENERAL BROWN	15.94	5	22.25	293.91
223201	THOUSAND ISLAN	18.54	5	20.74	215.73
223402	BELLEVILLE	18.90	3	24.11	214.67
223608	HENDERSON	13.39	2	24.03	214.23
223801	HOUNSFIELD	15.32	4	24.01	283.33
224401	LYME	19.70	4	18.02	165.09
224601	LA FARGEVILLE	19.77	6	17.65	193.18
226001	CARTHAGE	18.07	7	51.43	249.18
232201	COPENHAGEN	15.93	6	51.84	287.55
232401	HARRISVILLE	7.68	4	66.25	319.62
233601	LOWVILLE	14.49	13	152.01	662.03
234001	SOUTH LEWIS	13.08	8	170.22	619.44
234401	BEAVER RIVER	17.46	3	42.93	295.33
242001	AVON	16.35	5	27.21	99.59

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242201	CALEDONIA-MUMF	11.46	5	45.48	164.68
242601	GENESEO	15.49	4	27.11	204.31
243401	LIVONIA	15.65	8	65.62	304.32
243601	MOUNT MORRIS	10.78	4	46.86	191.32
243801	DANSVILLE E 1	12.71	9	35.06	225.00
244001	DALTON-NUNDA	10.39	7	43.69	169.23
245201	YORK	14.49	3	14.52	102.00
251200	ONEIDA	18.22	5	22.80	83.93
252009	BROOKFIELD	9.62	6	60.77	305.92
252201	CAZENOVIA	20.93	7	21.54	199.34
252401	DE RUYTER	19.53	8	49.81	265.49
252601	MORRISVILLE	22.62	7	41.82	203.33
253201	HAMILTON	16.78	5	42.60	173.23
253601	CANASTOTA	15.65	5	36.26	104.73
254001	MADISON	13.18	6	26.01	123.66
254601	STOCKBRIDGE	13.16	7	47.54	122.99
254801	CHITTENANGO	19.39	6	13.64	69.74
262001	BRIGHTON	22.54	2	3.61	53.05
262001	GATES CHILI	17.35	2	.95	47.78
263601	HONEOYE FALLS	14.05	9	27.31	98.72

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263801	SPENCERPORT	19.40	4	11.11	83.89
264001	MILTON	23.55	4	45.73	183.76
264201	PENFIELD	22.16	6	5.90	66.46
264413	E. ROCHESTER	19.41	2	.88	36.12
264601	PITTSFORD	24.47	6	14.14	109.37
264801	CHURCHVILLE-CH	19.06	4	33.63	124.77
265001	RUSH-HENRIETTA	22.69	4	21.34	97.78
265201	BROCKPORT	16.33	7	42.27	186.20
265401	WEBSTER	19.41	4	16.73	109.30
265601	WHEATLAND-CHIL	20.86	4	8.12	59.46
270100	AMSTERDAM	17.97	8	25.96	170.47
272201	CANAJOHARIE	14.13	8	65.16	236.20
272601	FONDA-FULTONVI	13.58	10	65.66	236.79
273001	FORT PLAIN	14.47	5	50.65	299.42
273802	ST JOHNSVILLE 2	20.79	6	50.34	297.98
281000	LONG BEACH	25.27	2	2.47	108.61
282022	FLORAL PARK	21.92	2	1.16	69.13
282201	WESTBURY D 1	24.93	2	1.17	69.96
282203	ROSLYN D 3	30.55	2	6.66	82.21
282205	NEW HYDE PARK D 5	23.25	2	1.25	69.05

*INDEX OF NON-UNIFORMITY IS THE RELATIONSHIP BETWEEN THE MOST FAVORABLE AND LEAST FAVORABLE PORTION EXPRESSED AS A PERCENTAGE
**ESTIMATED DISPERSION IS THE COEFFICIENT OF VARIATION ON THE SAMPLE PARCELS RESTRICTED TO 75%.

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ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

BASED ON 1975-76 UNAUDITED SCHOOL LEVIES
AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
282401	NORTH SHORE-SC	17.97	2	6.67	82.29
282415	JERICHO	12.84	2	6.50	82.44
282422	FARMINGDALE	31.50	2	6.70	163.15
291900	LOCKPORT	16.28	4	3.51	56.30
291100	NIAGARA FALLS CSD	20.80	2	27.91	133.63
291200	N. TONAWANDA A CSD	19.47	2	.00	49.26
292401	LEWISTON-PORTE	18.59	2	1.08	63.64
292801	NEWFANE	23.00	4	4.04	67.93
293001	NIAGARA-WHEATF	21.50	4	35.17	129.49
293201	STARPOINT	14.36	5	16.05	70.93
293601	ROYALTON-HARTL	16.32	6	24.71	99.05
293801	BARKER	12.59	5	18.61	101.13
294201	WILSON	19.61	4	5.49	89.69
301300	ROME	14.99	5	65.09	269.19
302207	ORISKANY FALLS	17.31	4	9.07	100.30
302601	ADIRONDACK	17.61	15	73.53	300.83
303001	CAMDEN	12.35	7	64.09	279.95
304001	CLINTON	19.04	7	15.86	119.55
304801	NEW HARTFORD	16.53	4	11.06	129.57
304804	NEW YORK MILLS	15.54	2	5.36	140.93

*INDEX OF NON-UNIFORMITY IS THE RELATIONSHIP BETWEEN THE MOST FAVORABLE AND LEAST FAVORABLE PORTION EXPRESSED AS A PERCENTAGE.
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ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

BASED ON 1975-76 UNAUDITED SCHOOL LEVIES
AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
304808	CHADWICKS	14.90	2	10.78	128.52
305002	SAUQUOIT VALLE	18.88	7	11.26	122.76
305201	REMSEN	19.43	7	24.39	163.69
305401	WATERVILLE	13.97	8	21.53	96.40
305801	HOLLAND PATENT	19.22	8	52.63	169.02
306000	SHERRILL	13.34	7	19.14	109.43
306220	VERONA 20	17.32	2	4.56	156.86
306801	WESTMORELAND	12.38	4	9.85	166.30
307001	ORISKANY	15.91	4	33.43	141.48
307002	WHITESBORO	17.16	5	30.95	146.91
312001	WEST GENESEE	17.65	5	60.56	172.87
312403	NORTH SYRACUSE	19.93	3	10.28	54.87
312601	EAST SYRACUSE	21.90	4	1.39	61.41
312611	JAMESVILLE-DEW	23.35	5	10.49	130.81
312801	JORDAN-ELBRIDG	16.54	7	22.35	83.94
313001	FABIUS-POMPEY	21.08	5	37.44	268.79
313201	WESTHILL	16.79	2	50.58	159.59
313202	SOLVAY	20.65	2	39.90	120.53
313407	LA FAYETTE	21.80	4	21.29	157.92
313601	BALDWINSVILLE	18.51	3	8.39	165.79

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ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

BASED ON 1975-76 UNAUDITED SCHOOL LEVIES
AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
313801	FAYETTEVILLE-M	26.66	5	2.04	81.85
314001	MARCELLUS	18.67	6	12.16	134.99
314201	ONONDAGA	22.63	4	10.51	131.00
314601	LIVERPOOL	20.64	2	10.27	54.91
315001	SKANEATELES	18.97	6	17.91	93.93
315402	TULLY	16.63	8	31.28	189.93
320201	CANANDAIGUA D	17.66	8	26.67	536.11
320501	GENEVA	18.03	6	25.53	162.67
322601	E. BLOOMFIELD D 1	17.86	7	23.44	139.66
323201	GORHAM-MIDDLES	14.24	8	27.54	195.36
323601	MANCHESTER-SHE	13.97	3	16.85	423.41
323801	NAPLES	12.93	11	49.13	319.38
324101	PHELPS-CLIFTON	16.67	7	25.11	151.99
324201	HONEOYE	13.50	6	49.50	319.16
324801	VICTOR	12.25	5	9.92	91.46
330901	MIDDLETOWN	16.98	4	46.21	284.29
331101	NEWBURGH	23.38	4	12.58	138.13
331301	PORT JERVIS D	12.05	5	104.89	519.23
332002	WASHINGTONVILL 2	18.41	5	35.31	177.38
332201	CHESTER	20.79	3	26.71	112.11

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ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

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AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
332401	CORNWALL	17.75	3	12.05	129.91
332601	PINEBUSH	15.31	7	45.19	247.75
333C01	GOSHEN	16.09	5	26.74	112.20
333801	MINISINK VALLE	14.10	6	61.88	289.24
334C01	MONROE-WOODBUR	17.51	5	25.94	162.04
334201	VALLEY-MONTGY	12.57	7	48.06	204.81
335C03	TUXEDO	12.06	2	18.62	125.48
335401	WARWICK VALLEY	22.01	2	2.20	65.96
335415	FLORIDA	16.18	2	29.49	131.32
342C01	ALBION	15.42	8	23.75	139.04
343C07	KENDALL	16.59	5	41.30	170.46
343204	HOLLEY	21.37	5	48.71	221.90
343401	MEDINA	15.42	6	24.77	99.75
343801	LYNDONVILLE	20.11	4	17.59	95.08
350400	FULTON	15.48	7	59.61	189.65
351200	OSWEGO	13.58	6	47.91	525.58
352C02	ALTMAR-PARISH	12.37	9	131.36	439.39
353C01	HANNIBAL	10.02	4	53.81	317.70
353201	CENTRAL SQUARE	16.47	11	64.04	424.82
353401	MEXICO	9.97	8	38.05	344.32

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ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
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BASED ON 1975-76 UNAUDITED SCHOOL LEVIES
AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
355001	PULASKI	12.71	3	8.64	200.00
355201	SANDY CREEK	14.66	8	151.24	466.12
355401	PHOENIX	12.27	7	16.17	111.29
361200	ONEONTA	21.03	6	29.12	187.83
362201	GILBERTSVILLE	12.21	3	21.29	127.54
362401	CHERRY VALLEY 1	7.56	7	24.26	231.92
362801	EDMESTON	13.37	8	64.54	212.30
363401	LAURENS	14.46	6	20.66	105.91
363601	SCHENEVUS-ASD	11.43	5	16.32	165.31
364001	MILFORD	12.61	6	30.65	124.35
364201	MORRIS	11.39	4	38.90	147.23
364801	OTEGO-UNADILLA	15.06	7	29.06	163.47
365001	COOPERSTOWN	14.03	5	41.99	167.59
365601	RICHFIELD SPRI	6.96	6	43.23	260.33
366001	SPRINGFIELD	11.58	6	26.70	135.44
366606	WORCESTER	8.71	5	25.11	213.51
372001	MAHOPAC	26.57	2	5.44	77.19
372002	CARMEL	25.08	6	30.02	135.27
372601	HALDANE	18.94	3	8.29	90.41
372604	GARRISON	13.80	2	1.45	110.03

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372803	PUTNAM VALLEY 3	20.59	3	20.55	100.00
373001	BREWSTER	26.71	3	18.54	105.09
381700	TROY	25.75	2	7.90	105.49
381701	LANSINGBURGH	17.43	3	11.20	161.33
382001	BERLIN	9.65	5	22.52	650.00
382202	BRUNSWICK CENT	12.87	4	19.25	459.41
382401	E. GREENBUSH 1	22.45	6	11.87	389.47
382801	HOOSICK FALLS	9.98	5	32.56	729.23
384001	AVERILL PARK	19.36	8	19.14	546.67
384201	HOOSIC VALLEY	10.09	4	40.54	150.88
384401	SCHODACK	14.75	2	20.73	252.17
392008	NANUET	24.96	2	9.16	81.21
392201	HAVERSTRAW-STC	20.37	5	60.55	294.80
392401	S. ORANGETOWN	22.52	2	9.02	80.96
392404	NYACK	22.36	2	9.05	81.17
392601	RAMAPO-SUFFERN	25.82	3	20.08	159.28
392602	EAST RAMAPO-SU	29.64	3	7.31	86.82
401200	OGDENSBURG	14.48	3	16.67	187.57
402001	BRASHER FALLS	12.06	8	85.95	295.45
402201	CANTON	14.99	6	157.71	714.29

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ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

BASED ON 1975-76 UNAUDITED SCHOOL LEVIES
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SCHOOL CODE	SCHOOL NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
402601	CLIFTON-FINE	12.46	4	166.99	790.39
402801	COLTON-PIERREF	15.92	3	31.16	336.63
403401	EDWARDS	21.39	4	31.88	213.45
404001	GOUVERNEUR	19.46	9	97.16	286.06
404201	HAMMOND	11.25	5	60.80	395.45
404401	HERMON-DEKALB	15.28	4	42.24	201.38
405002	LISBON	14.23	3	63.79	321.43
405601	MADRID-WADDING	14.78	5	63.54	321.16
405801	MESSENA	14.58	4	11.62	141.84
406001	MORRISTOWN	13.76	5	73.99	260.85
406201	NORWOOD-NORFOL	10.42	5	47.87	190.67
406404	HEUVELTON	15.90	6	99.36	313.70
406601	PARISHVILLE	16.41	4	250.23	925.00
407402	POTSDAM	18.28	5	121.86	487.07
407801	KNOX MEMORIAL	13.22	5	120.00	533.33
411006	MECHANICVILLE CSD	23.44	4	13.10	115.46
411500	SARATOGA SPRINGS CSD	16.29	6	14.22	183.40
412001	BURNT HILLS	19.34	4	5.07	69.18
412402	SCHENENDEHOWA	13.43	6	14.41	143.93
412601	CORINTH	17.09	6	340.80	1293.44

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413001	EDINBURG 1	9.08	3	7.33	129.28
413201	GALWAY	17.33	8	31.22	365.99
414201	GALLSTON SPA	20.78	4	17.84	140.48
414401	S. GLENS FALLS	18.28	3	40.35	233.33
415001	SCHUYLERVILLE	14.27	7	38.73	203.00
415201	STILLWATER	12.56	4	36.56	165.58
415401	WATERFORD-HALF	15.73	2	3.97	111.18
421500	SCHENECTADY D	19.52	2	10.77	89.33
422001	DUANESBURG	11.39	7	26.50	234.10
422202	SCOTIA-GLENVIL	18.28	3	6.57	121.52
422401	NISKAYUNA	22.53	4	1.82	133.33
422801	SCHALMONT	16.92	5	34.79	139.60
422803	ROTT-MOHONASEN	17.23	3	28.35	111.98
432601	COHLESKILL	10.92	11	65.69	236.26
433401	GILBOA-CONESVI	12.93	9	136.10	482.50
433601	JEFFERSON	11.94	6	192.63	504.50
433801	MIDDLEBURGH	11.33	9	59.85	790.77
434001	RICHMONDVILLE 1	13.15	8	59.47	796.00
434201	SCHOHARIE	13.26	8	48.80	211.54
434601	SHARON SPRINGS	7.98	7	65.14	236.00

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ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
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442001	ODESSA-MONTOUR	14.37	8	27.67	115.22
442401	WATKINS GLEN	15.64	6	31.49	229.34
452801	SOUTH SENECA	13.11	5	23.09	145.05
453003	ROMULUS	9.42	3	1.42	87.06
453201	SENECA FALLS	18.44	3	15.66	79.87
453801	WATERLOO	12.89	5	15.63	78.46
460300	CORNING	18.93	13	53.22	265.35
460600	HORNELL	20.10	4	19.75	198.83
462001	ADDISON	13.61	10	216.44	621.51
462201	AVOCA	11.79	7	34.18	291.16
462401	SAVONA	13.73	4	29.03	194.47
462402	BATH-HAVERLINE	15.07	7	26.78	193.62
462801	BRADFORD	16.40	6	46.10	293.51
463002	CAMPBELL	13.95	6	28.88	195.00
463201	CANISTEO	14.65	7	124.89	594.23
463605	COHOCTON	17.79	4	9.22	137.43
464601	GREENWOOD	21.35	6	125.86	597.35
465201	ARKPORT 1	14.25	6	34.88	186.31
465601	JASPER	8.23	6	217.05	623.21
466001	PRATTSBURG	17.73	6	43.58	293.67

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466801	TROUPSBURG	14.53	3	150.32	446.46
467201	HAMMONDSPORT	15.33	6	28.01	209.95
467401	WAYLAND	9.41	9	34.57	257.69
472006	AMITYVILLE	26.90	2	6.77	163.16
472201	THREE VILLAGE	26.01	2	1.00	121.25
472205	SACHEM	24.63	3	.92	121.23
472231	BROOKHAVEN 31	10.28	2	15.99	710.00
472402	EAST HAMPTON 2	6.03	2	9.69	357.38
472405	SAG HARBOR	9.69	2	10.19	362.89
472602	COLD SPRING HA	28.29	2	4.27	209.50
472605	HALF HOLLOW HI	28.60	2	2.42	213.12
472610	COMMACK	34.71	2	9.32	205.01
472805	BAYPORT-BLUE	28.70	2	.45	256.75
472806	HAUPPAUGE	23.42	2	.56	89.75
472814	ISLIP 14	2.83	2	1.15	259.14
473001	SHOREHAM WAD R	19.11	2	15.66	706.71
473002	RIVERHEAD	14.27	3	15.80	709.01
473611	EASTPORT	13.42	2	4.32	607.69
473911	SOUTHOLD 11	9.97	2	16.94	297.47
482201	JEFFERSONVILLE	11.86	6	20.48	247.95

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482601	DELAWARE VALLE	10.66	5	28.35	168.54
482801	FALLSBURG	20.19	4	23.82	558.56
482401	ELDRED	8.54	4	70.83	145.24
483601	LIBERTY	14.69	6	80.59	312.33
484201	TRI-VALLEY	11.50	6	96.56	401.72
484401	ROSCOE	11.98	5	285.37	1113.21
484402	LIVINGSTON MAN	14.08	7	246.90	1077.42
484601	MONTICELLO	14.44	5	55.93	377.60
484801	NARROWSBURG	12.92	3	15.12	184.47
492001	WAVERLY	17.04	4	13.40	187.84
492401	CANDOR	12.03	5	14.36	101.40
492602	NEWARK VALLEY 2	12.51	10	39.08	750.57
493001	OWEGO APALACHI	14.96	5	32.54	113.77
493401	SPENCER-VAN ET	10.70	10	32.44	199.47
493603	TIOGA	17.68	4	27.68	148.24
502702	ITHACA	19.50	11	40.12	127.63
502401	DRYDEN	14.15	7	21.32	479.80
502801	GROTON	16.09	6	44.63	137.00
503201	LANSING	17.59	3	26.29	101.12
503401	NEWFIELD	17.23	5	18.27	101.71

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503601	TRUMANSBURG	17.22	4	25.75	127.46
510800	KINGSTON	21.82	10	68.14	155.45
513203	HIGHLAND	19.45	5	21.23	104.38
513401	ROND OUT VALLEY	17.49	4	21.70	233.63
513601	MARLBORO	10.42	3	15.93	109.14
513801	NEW PALTZ	22.22	7	38.89	149.93
514001	ONTEORA	17.55	6	126.20	557.14
514801	SAUGERTIES	16.33	3	16.14	109.67
515201	WALLKILL	16.46	6	38.84	149.34
515602	ELLENVILLE	17.07	3	22.03	235.00
520500	GLENS FALLS D	22.00	2	7.13	132.76
522001	BOLTON	14.71	3	11.35	225.23
522201	LAKE GEORGE	12.36	4	26.43	225.44
522402	CHESTERTOWN	11.55	8	41.20	873.13
522601	HAGUE	13.85	2	15.43	596.31
523001	JOHNSBURG	12.72	3	34.35	831.78
523201	HADLEY-LUZERNE	20.08	6	340.82	1289.39
524001	WARRENSBURG	14.11	8	37.12	715.85
532001	ARGYLE	11.48	5	41.76	385.60
532802	FORT ANN	12.08	4	10.53	74.82

*INDEX OF NON-UNIFORMITY IS THE RELATIONSHIP BETWEEN THE MOST FAVORABLE AND LEAST FAVORABLE PORTION EXPRESSED AS A PERCENTAGE.
**ESTIMATED DISPERSION IS THE COEFFICIENT OF VARIATION ON THE SAMPLE PARCELS RESTRICTED TO 75%.

ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

BASED ON 1975-76 UNAUDITED SCHOOL LEVIES
AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
533201	GRANVILLE	10.19	4	17.29	186.45
533401	GREENWICH	13.88	8	52.94	219.59
533801	HARTFORD	14.22	6	26.65	249.15
534401	HUDSON FALLS	16.26	7	54.65	246.77
534601	PUTNAM 1	12.72	3	33.77	589.53
534801	SALEM	10.91	4	24.74	227.11
535010	CAMBRIDGE	11.15	7	55.28	218.52
535201	WHITEHALL	15.91	5	19.16	205.06
542001	NEWARK	14.33	7	10.29	51.86
542401	CLYDE-SAVANNAH	13.46	7	17.81	109.65
542801	LYONS	9.91	7	12.69	111.93
543002	IRALGANANDA CENTRAL	16.77	2	2.66	92.41
543201	MARION	12.81	7	23.24	169.91
543401	WAYNE	19.54	6	23.05	169.42
543601	PALMYRA-MACEDO	16.53	5	8.09	75.37
544201	SODUS	17.78	2	1.85	176.31
544602	WILLIAMSON	19.66	4	23.11	115.38
544801	N. ROSE-WOLCOT	15.31	7	17.45	153.47
544803	RED CREEK	18.99	5	21.69	175.82
552001	KATONAH-LEWISE	24.59	4	10.01	66.79

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ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

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AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
552002	BEDFORD-MT.K.	20.63	4	12.48	59.64
552202	CROTON-HARMON	25.81	2	11.70	75.05
552203	HENDRICK HUDSO	12.46	2	13.60	84.31
552601	UF OF TARRYTOW	22.57	2	10.63	89.75
552801	HARRISON	19.53	3	12.34	74.80
553401	MOUNT PLEASANT 1	22.47	2	9.06	81.49
553402	POCANTICO HILL 2	12.47	2	10.42	89.43
553405	VALHALLA 5	22.55	3	10.65	89.49
553604	CHAPPAQUA	33.10	2	14.13	89.72
553801	ARMONK-BYRAN F	25.06	4	18.67	110.83
554001	NORTH SALEM	24.19	4	20.33	73.14
554201	OSSINING	29.33	3	1.23	53.02
554202	BRIARCLIFF MAN	34.05	2	13.50	91.69
554801	RYE NECK	23.62	2	5.20	51.94
555001	SCARSDALE	23.40	2	2.59	35.48
555401	LAKELAND	31.18	6	33.99	103.14
555402	YORKTOWN	31.49	3	13.04	69.28
562201	ATTICA	16.24	10	43.63	269.57
562601	LETCHWORTH	17.08	9	35.82	222.28
563802	WYOMING	13.52	6	46.36	244.87

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ANALYSIS OF NON-UNIFORMITY IN SCHOOL TAXES IN
SCHOOL DISTRICTS HAVING MORE THAN ONE ASSESSING JURISDICTION

BASED ON 1975-76 UNAUDITED SCHOOL LEVIES
AND 1975 EQUALIZATION RATE DATA

SCHOOL CODE	NAME	SCHOOL DISTRICT FULL VALUE TAX RATE	NUMBER OF ASSESSING JURISDICTIONS	INDEX OF NON-UNIFORMITY*	INDEX OF NON-UNIFORMITY ADJUSTED**
564201	PERRY	12.01	5	28.62	221.58
564801	WARSAW	12.32	6	43.93	271.97
573001	PENN YAN	14.52	10	27.23	194.63
573401	STARKEY 1	17.77	5	14.98	145.45